

NorthWestern Corporation, dba NorthWestern Energy
Operations and Maintenance Expenses by Account
12 Months End December 2022 - 12 Months End October 2025

Line No.	Description (a)	Account No. (b)	Base Period Twelve Months Ended October 31, 2025			Base Period Twelve Months Ended December 31, 2024			Twelve Month Total (c) \$
			Total (c) \$	Labor (d) \$	Other (e) \$	Total (c) \$	Labor (d) \$	Other (e) \$	
1	Gas Production Expenses								
2	Operations:								
3	Supervision and Engineering	710	0	0	0	0	0	0	0
4	LP Gas Expense	717	0	0	0	0	0	0	0
5	Fuel	723	0	0	0	0	0	0	0
6	LP Gas	728	0	0	0	0	0	0	0
7	Miscellaneous	735	0	0	0	13	0	13	23
8									
9	Total Operations		0	0	0	13	0	13	23
10									
11	Maintenance:								
12	Supervision and Engineering	740	0	0	0	0	0	0	0
13	Structures	741	0	0	0	0	0	0	0
14	Production Equipment	742	0	0	0	0	0	0	0
15									
16	Total Maintenance		0	0	0	0	0	0	0
17									
18	Transmission Expenses								
19	Operations:								
20	Supervision and Engineering	850	66,019	9,519	56,500	58,192	11,261	46,931	49,131
21	Gas Main Operation	856	28,735	28,329	406	131,098	26,451	104,647	16,126
22	Measuring and Regulating	857	4,415	1,361	3,054	3,631	1,000	2,631	16
23	Other Operation Expense	859	923	187	736	7,436	2,591	4,845	2,003
24									
25	Total Operations		100,092	39,396	60,696	200,357	41,303	159,054	67,276
26									
27	Distribution Expenses								
28	Operations:								
29	Supervision and Engineering	870	438,906	423,343	15,563	509,683	483,570	26,113	482,898
30	Load Dispatching	871	23,426	22,962	464	27,861	27,729	132	25,116
31	Compressor Station Expenses	872	0	0	0	0	0	0	0
32	Mains and Services Expenses	874	1,715,331	751,439	963,892	1,939,418	836,667	1,102,751	1,847,436
33	Meas and Reg Station Exp-Gen	875	121,020	107,998	13,022	132,874	107,621	25,253	127,629
34	Meas and Reg Station Exp-Industrial	876	0	0	0	0	0	0	0
35	Meas and Reg Station Exp-City Gate	877	79,250	67,894	11,356	94,385	80,777	13,608	102,992
36	Meter and House Regulator Expense	878	302,263	271,047	31,216	350,171	315,514	34,657	348,348
37	Customer Installation Expense	879	185,124	158,458	26,666	192,795	157,418	35,377	217,456
38	Other Expense	880	188,540	61,804	126,736	170,299	73,622	96,677	131,279
39	Rents	881	0	0	0	0	0	0	0
40									
41	Total Operations		3,053,860	1,864,945	1,188,915	3,417,486	2,082,918	1,334,568	3,283,154

41	Total Customer Accounts Expenses	<u>334,052</u>	<u>320,642</u>	<u>13,410</u>	<u>385,845</u>	<u>364,303</u>	<u>21,542</u>	<u>496,158</u>
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Attachment Staff 1.4b

Base Period is Ended December 31, 2023		Base Period Twelve Months Ended December 31, 2022		
Labor	Other	Total	Labor	Other
(d)	(e)	(c)	(d)	(e)
\$	\$	\$	\$	\$
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	23	13	0	13
0	23	13	0	13
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
15,759	33,372	39,419	5,455	33,964
15,609	517	20,612	19,599	1,013
	16	729	685	44
2,367	(364)	2,697	2,793	(96)
33,735	33,541	63,457	28,532	34,925
464,188	18,710	442,615	432,974	9,641
24,981	135	27,594	27,458	136
0	0	0	0	0
1,002,493	844,943	1,731,902	953,160	778,742
113,786	13,843	115,787	96,415	19,372
0	0	0	0	0
87,141	15,851	93,578	73,007	20,571
314,792	33,556	321,226	280,147	41,079
176,500	40,956	166,268	142,995	23,273
58,206	73,073	104,539	82,521	22,018
0	0	0	0	0
2,242,087	1,041,067	3,003,509	2,088,677	914,832

Base Period 12 Months Ended December 31, 2023		Base Period Twelve Months Ended December 31, 2022		
Labor	Other	Total	Labor	Other
(d)	(e)	(c)	(d)	(e)
\$	\$	\$	\$	\$
		130		130
388	69	91	81	10
	36	749	683	66
1,526	90	6,856	2,468	4,388
1,914	195	7,826	3,232	4,594
166,903	6,238	174,104	168,979	5,125
0	0	0	0	0
234,463	55,820	219,479	181,742	37,737
0	0	0	0	0
37,600	35,197	49,559	31,130	18,429
0	0	0	0	0
26,551	24,220	54,484	29,121	25,363
110,891	39,834	172,172	109,707	62,465
142,886	69,230	313,103	145,564	167,539
0	0	0	0	0
719,294	230,539	982,901	666,243	316,658
0	0	0	0	0
21,744	35,081	50,079	18,526	31,553
198,647	367,926	549,977	187,217	362,760
0	145,699	113,122	0	113,122
0	21,954	20,434	0	20,434
220,391	570,660	733,612	205,743	527,869
0	0	0	0	0
419,849	4,968	426,447	422,067	4,380
0	71,341	66,206	0	66,206
0	0	0	0	0

<u>419,849</u>	<u>76,309</u>	<u>492,653</u>	<u>422,067</u>	<u>70,586</u>
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Base Period Twelve Months Ended December 31, 2023		Base Period Twelve Months Ended December 31, 2022		
Labor (d)	Other (e)	Total (c)	Labor (d)	Other (e)
\$	\$	\$	\$	\$
0	0	0	0	0
0	0	0	0	0
0	72,157	34,260	384	33,876
0	72,157	34,260	384	33,876
1,310,545	409,432	1,755,855	1,236,723	519,132
0	935,057	916,842	6,132	910,710
0	(533,201)	(551,450)	0	(551,450)
0	433,095	351,454	0	351,454
0	0	0	0	0
0	78,177	0	0	0
0	595,779	516,169	0	516,169
(35)	1,590,807	1,439,936	0	1,439,936
0	0	0	0	0
0	267,967	252,039	0	252,039
0	61,329	73,350	0	73,350
85,723	168,432	283,624	117,578	166,046
1,396,233	4,006,874	5,037,819	1,360,433	3,677,386
5,033,503	6,031,365	10,356,050	4,775,311	5,580,739